

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ARTHUR E. KUGELMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) or Period(s) :  
1972

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 7th day of July, 1977, she served the within  
Notice of Default by (certified) mail upon Arthur E. Kugelman

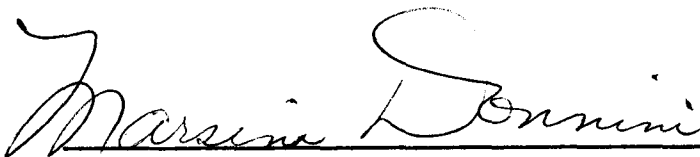
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. Arthur E. Kugelman,  
370 Wilton Road  
Westport, Connecticut 06880

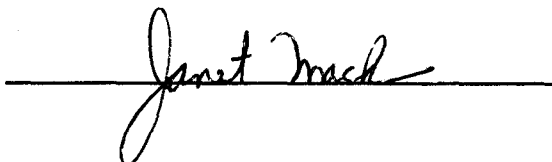
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (~~representative~~  
~~of the~~) petitioner herein and that the address set forth on said wrapper is the  
last known address of the (~~representative of the~~) petitioner.

Sworn to before me this

7th day of July, 1977

  
Marsina Donnini

  
Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ARTHUR E. KUGELMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (a) 22 of the :  
Tax Law for the Year (a) or Period(s) :  
1972

State of New York  
County of Albany

Marsina Donnini

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 7th day of July , 1977 , she served the within

Notice of Default by (certified) mail upon George Teichner

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: George Teichner

635 Madison Ave.  
New York, NY 10022

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative  
of the) petitioner herein and that the address set forth on said wrapper is the  
last known address of the (representative of the) petitioner.

Sworn to before me this

7th day of July , 1977

Janet Mack

Marsina Donnini



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

July 7, 1977

TELEPHONE: (518) ~~457-1723~~

Mr. Arthur E. Kugelman  
370 Wilton Road  
Westport, Connecticut 96880

Dear Mr. Kugelman:

Please take notice of the **DEFAULT ORDER**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(2) **690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from the date of this notice.

Inquiries concerning the computation of tax  
due or refund allowed in accordance with this  
decision or concerning any other matter relative  
hereto may be addressed to the undersigned. They  
will be referred to the proper party for reply.

Very truly yours,

*Aloysius J. Nendza*  
**Aloysius J. Nendza**  
**Supervisor of Tax Conferences**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ARTHUR E. KUGELMAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Personal Income  
Taxes under Article(x) 22 of the Tax Law for the  
Year(x) 1972.

Petitioner(x), Arthur E. Kugelman, 370 Wilton Road, Westport,  
Connecticut 06880 filed a petition for redetermination of deficiency  
or for refund of personal income taxes under Article(x)  
22 of the Tax Law for the year(x) 1972 . File No.(x) 15359

A pre-hearing conference on the petition was scheduled before  
David M. Jablonski, Conferee , at the offices of the State  
Tax Commission, Two World Trade Center, New York, New York,  
on February 17, 1977 at 9:00 A.M. . Notice of said pre-hearing  
conference was given to petitioner(s) and petitioner(s) representative,  
George Teichner . Petitioner(s) or petitioner(s) representative did  
not appear at the pre-hearing conference . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,  
it is

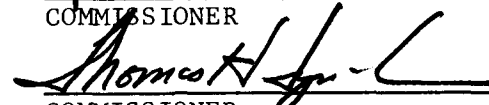
ORDERED that the petition of ARTHUR E. KUGELMAN  
be and the same is hereby denied.

DATED: Albany, New York  
July 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER